



## County of Maui – Department of Finance

### REAL PROPERTY TAX DIVISION

70 E. Kaahumanu Avenue Suite A16, Kahului, HI 96732

Phone: (808) 270-7297 • Fax: (808) 270-7884

Office Hours: Monday – Friday 8:00a.m. – 4:00 p.m.

REGARDING:

CONDO NAME AND UNIT: \_\_\_\_\_

TMK: \_\_\_\_\_

Section 3.48.305 of the Maui County Code pertaining to real property tax valuation and classification of land states that when property is subdivided into condominium units, each unit shall be classified for tax purposes as either Apartment, Commercial, Hotel/Resort or Homeowner based upon its actual use. For the assessor to comply with this mandate, it is necessary to make a determination as to the actual use of a condominium unit. The following definitions, as defined by law, will be used to make those determinations:

**Apartment:** Occupancy by owner who has not been granted a home exemption or occupancy by lessee for periods of six consecutive months or longer.

For example:

- Unit is rented for six consecutive months or longer.
- Owners' part time residence and not rented.

**Commercial:** Occupancy by owner or lessee for business or mercantile activities.

For example:

- Retail, restaurant, office.

**Hotel/Resort:** Occupancy by transient tenants for periods of less than six consecutive months.

For example:

- Rented for periods of 1 day to less than six consecutive months.
- Owners' part time residence and also rented for less than six months.

**Time Share:** Unit is subject to a time-share plan as defined in section 514E-1 (HRS).

Please check the appropriate line(s) that describe your unit's actual use. If during the course of any single year, the actual use of a unit entails more than one classification, the unit shall be classified at the use with the highest applicable tax rate. If this property is your principal home, you may be eligible for the homeowner exemption and tax relief credits. Condominium units will be assessed according to the best information available as of December 31 each year. A penalty of up to twenty-five percent may be added to the amount of the taxes due on this property if the owner refuses or neglects to make this return or refuses or neglects to authenticate the accuracy of this return. Owner(s) shall be responsible to report any change in the unit's actual use.

Please return this form to the Real Property Tax Division at the address or fax number printed at the top of this form by December 31. If you have any questions, feel free to contact the Real Property Tax Division at (808) 270-7297.

I, \_\_\_\_\_, affirm that the above are true and accurate.  
print name

Signature

Date

Title (Owner or Agent)